

Retention and Classification Report

Agency: Duchesne County (Utah). County Treasurer (312)

Duchesne County Administrative Bldg
734 North Center St, P.O. Box 989
Duchesne, UT 84021
435-738-5560

Records Officer Cristina Neilson

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AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 26277

3

TITLE: Annual tax value and collection books

DATES: 1976-

ARRANGEMENT: Chronological by year and thereunder alphanumerical by taxing district and unit.

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

The Duchesne County treasurer creates an annual tax history which is a recap of the year's tax collection. The history provides total amounts by tax district, unit for property values, tax rates, charges, tax relief, collections, and balances to collect. Information in these books is used to provide figures which are reported to the State Tax Commission and to state schools.

RETENTION:

Retain 7 years

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 08/2006

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 7 years and then transfer to State Archives with authority to weed.

APPRAISAL:

Administrative Fiscal Historical

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 82297

3

TITLE: Delinquent tax index

DATES: 1917-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These monthly reports list delinquent taxes within the county. They are used for reference purposes. The reports include the account number, serial number, district number, owner's name, and amounts of delinquent taxes for the current and previous three years.

RETENTION:

Retain 1 year or until superseded.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 3.

AUTHORIZED: 12/15/2003

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 1 year and then destroy.

APPRAISAL:

Administrative

Information about who is delinquent in paying taxes is only of administrative value.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 82297

TITLE: Delinquent tax index

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 16399

3

TITLE: Ledgers of part payments on auditor tax deeds

DATES: 1914-

ARRANGEMENT: numerical by tax sale number

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These ledgers contain an application for partial payment for properties sold at tax sale. They include the name and address of purchaser, land description, serial number, years of taxes, date, name of person purchasing property, address, amount, receipt numbers, dates of payments, amount of payments, amount of payment on principal, interest; the balance of principal; total payment stamp and number of tax deed.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 7 years and then destroy.

APPRAISAL:

Administrative Fiscal
these ledgers are completely obsolete and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 16401

3

TITLE: Monthly ledger of collections and warrants

DATES: 1914-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION:

DESCRIPTION:

These volumes serve as a cash book of county funds. They are ledger sheets containing the month and year; date; lists of persons and businesses making payments; receipt number; amount; bank deposits, amount of revenue sharing; listing of amounts by fund (general, road, library, sinking, etc.); and totals (balance forward and warrant redeemed).

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

Fiscal

this retention is based upon the basic three year audit period.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8422

3

TITLE: Monthly report

DATES: 1935-

ARRANGEMENT: numerical by month

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

these are monthly reports of all tax funds and general funds with bank reconciliation. The report includes the beginning and ending month amounts for apportioned accounts, unapportioned accounts, and county fund; tax remitted, collections, resources, deposits, receipts, warrants, and a certification by the county indicating report is a true and accurate statement of receipts and disbursements.

RETENTION:

Retain 3 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 13, Item 11.

AUTHORIZED: //

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

Administrative Fiscal

this record only needs to be maintained for the basic three year audit period.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8422

TITLE: Monthly report

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 80007

3

TITLE: Preliminary tax assessment roll printout

DATES: 1981-

ARRANGEMENT: Numerical by district

ANNUAL ACCUMULATION: 5.00 cubic feet.

DESCRIPTION:

These printouts are received from the county assessor and are used only to check records of real estate sales. The printouts contain the same information as the tax roll, but is received prior to the receipt of the official roll. The printout lists all property assessed for the tax year and contains the serial number, district number, name and address, type of property, assessment code, market value, use code, taxable amount, number of acres, and property description.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 11/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until official tax roll is received and then destroy.

APPRAISAL:

Administrative

This retention is based upon the administrative needs expressed by the office. Once the record copy of the Tax Roll has been received this printout has no value and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 82409

3

TITLE: Redemption certificates

DATES: 1985-

ARRANGEMENT: Numerical by serial number

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These are duplicates of certificates issued for money received in payment of delinquent real property taxes. "The county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption" (UCA 59-2-1348 (1995)). Each includes account number, date issued, and serial number. Sometimes the certificate also provides owner's name, location, legal description of property, number of acres, valuation, amount of original taxes, years for which delinquent, total tax due including penalty and interest, date sold, to whom, and amount paid to redeem and date.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 5.

AUTHORIZED: //

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 82409

TITLE: Redemption certificates

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8407

3

TITLE: Report to county auditor of monthly redemptions

DATES: 1958-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These are the agency copy of a monthly report submitted to the county auditor on monies received for redemptions. The report includes month and year, year of delinquency, amount of delinquent tax, amount of penalty, cost of sale and ad, original tax and penalty, interest, redemption certificate, total of amounts, adjustments ordered by county board, and signature of the county treasurer.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 1 year and then destroy.

APPRAISAL:

Administrative

the record copy of this report is maintained by the county auditor. This copy needs only to be maintained for 1 year for the administrative needs of the office. All treasurer's copies are now obsolete and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8425

3

TITLE: State Auditor Remittance Letters

DATES: 1935 -

ARRANGEMENT: Numerical by year

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

these files contain copies of report forms sent to the State Auditor explaining remittances sent to State Treasurer. Form included the name of the county, date, amount of remittance, signature of the county treasurer, amounts of tax sale remittance, years, and total amounts; amount for predatory animal control and bounties; amount of taxes reported uncollectible; amounts of current taxes; amounts of fines and court reporter's fees. This form was discontinued in 1954.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

Administrative Fiscal

these forms need only have been maintained for a three year audit period. They are now obsolete and should be destroyed.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 26278

3

TITLE: State assessed appeals files

DATES: 1986-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

The Duchesne County treasurer maintains files which document refunds issued for overpayment of state assessed taxes. The Utah Tax Commission assesses taxes for entities whose property is in more than one county or state. These entities may appeal their assessed value to the Tax Commission. When the appeals are granted, tax refunds are handled by the county. State assessed appeals files include correspondence, orders to show cause, orders for refund, documentation of recalculation of taxes due, and evidence that refunds were issued.

RETENTION:

Retain 5 years

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 08/2006

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years and then destroy.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 26278

TITLE: State assessed appeals files

(continued)

APPRAISAL:

Administrative Fiscal

PRIMARY CLASSIFICATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8423

3

TITLE: Statements to Taxing Units Books

DATES: 1953 -

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

these books contain reports sent to individual taxing districts with their apportionment check. These statements include a listing of all assessments; amount of relief; abatements made by the County Board of Equalization; amount of tax sale by county; amount of taxes on property sold to county; uncollectible taxes; amount of double assessments; refunds on erroneous taxes; amount remitted to taxing entity; check numbers and dates of payment; collections; total amount; and treasurer's signature.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years after being microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 10 years.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

Administrative

this retention is based upon the basic three year audit period.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 6042

4

TITLE: Tax assessment rolls

DATES: 1914-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.90 cubic feet.

DESCRIPTION:

The county treasurer records tax assessments given to individuals and businesses on a yearly basis, and then records payment of the tax. The assessment rolls show name and address of owner or possessor of property; legal description of the land and valuation of real estate; value of improvement; list of personal property and value; amount of taxes distributed to various taxing units; total amount of taxes; date of payment and remarks. Individuals tax rolls were divided into two categories, real estate and personal property (which includes all livestock and equipment). Business assessment rolls subdivided based on the type of company and the type of equipment or stock they own. Most companies will have rolling stock (cars or trains), building and other equipment. Public Utilities and Mines are treated separately, because of the nature of their business. They record all natural resources that the company draws upon, and are taxed

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 09/1991

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: For records beginning in 1914 through 1984. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Paper: Retain in Office for 4 years and then microfilm and destroy provided microfilm has passed inspection.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 6042

TITLE: Tax assessment rolls

(continued)

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

PRIMARY CLASSIFICATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 80003

3

TITLE: Tax assessment rolls index

DATES: 1920-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

These are an alphabetical indexes to the Tax Roll. They show the name and addresses of all Duchesne County property owners and their parcel numbers.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 11/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

Administrative Historical

This retention is based upon the administrative needs expressed by the office and the County Treasurer General Schedule approved on January 10, 1986. Since the schedule does not indicate microfilming of the record the office requested that it be scheduled for their own office.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 80003

TITLE: Tax assessment rolls index

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8

3

TITLE: Tax sale records

DATES: 1917-

ARRANGEMENT: Chronological, numerical by serial number.

ANNUAL ACCUMULATION: 0.60 cubic feet.

DESCRIPTION:

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 01/1986

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Paper: For records beginning in 1960 and continuing to the present. Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 8

TITLE: Tax sale records

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Duchesne County (Utah). County Treasurer

SERIES: 16400

3

TITLE: Weeds control agreement and job spray

DATES: 1982-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

These forms are used to bill customers for county spraying of weeds. They contain the name and location of property sprayed, description of property sprayed, type, amount, and cost of chemicals used, amount and cost of labor, and total cost; signature of farmer; date; name of witness; and check number.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 08/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years and then destroy.

APPRAISAL:

Fiscal

though these agreements have not been audited in the past, they should be maintained for the basic three year audit period.